made of profits but the nature of the business done that is to be considered in deciding the question of liability to taxation." *Congregational Sunday School & Pub. Soc.* v. *Board of Review,* (Ill., 1919), 125 N. E. 7.

The opinion in this case contains a very lucid discussion of this question, as to which there is little division of authority. There is some variation, however, in cases where part of a building, owned by a religious or charitable organization and used principally in the furtherance of its purposes, is rented for commercial purposes. Though the rents so received be devoted to charitable or religious uses, the cases cited in the principal case hold that the building loses its exemption. But in *Detroit Young Men's Soc.* v. *Mayor, etc., of Detroit,* 3 Mich. 172, it is held that the whole building is exempt under the statute. And in *Y. M. C. A. of Omaha* v. *Douglas County,* 60 Neb. 642, the parts used for charitable purposes were exempt, while the parts rented for business purposes were held subject to tax. Another curious diversity exists between a church parsonage, which is taxed as not being used for religious purposes (*St. Peter's Church* v. *Scott County,* 12 Minn. 395), and dwelling houses erected by a college on its lands for residences of its president and instructors, which buildings are ordinarily held exempt from taxation (*Harvard College* v. *Cambridge Assessors,* 175 Mass. 145.) The difference in holdings may usually be traced to differences in wording of the exemption statutes, which are always strictly construed. The underlying basis of constitutional and statutory exemption of the property of religious and charitable organizations is that such institutions relieve the state of a duty it would otherwise have. In the case of religious institutions this is no longer so clear, as constitutions in this country have abolished state religion; but it is recognized that the work of religious organizations contributes largely to welfare of the public, very much like that of charitable organizations. Hence the two are often treated as the same. See also 14 MICH. L. REV. 646.

TAXATION—JURISDICTION—WHAT CONSTITUTES "DOING BUSINESS" UNDER INHERITANCE TAX LAW.—In the management of her estate, Mrs. Hetty Green made extensive investments and reinvestments in New York. She was a resident of Vermont and maintained no office or duly authorized agent in New York. Tax Law, Sec. 220, subd. 2, imposed a tax on transfers of capital invested in business in the state by a non-resident "doing business" in the state. This was an attempt by the state comptroller to put such a tax on her estate. *Held,* the management of an estate is not the doing of business within the meaning of the statute. *In re Green's Estate* (1919) 178 N. Y. Supp. 353.

The problem encountered in such cases seems to be identical with that involved in cases dealing with the jurisdiction of a state over a foreign corporation "doing business" within the state so as to subject the corporation to personal service of state process. The mere maintenance of an office, an agent and clerks for soliciting trade was not "doing business" within the state so as to subject the corporation to personal service of summons, in *Green* v. *C. B. & O. Ry. Co.,* 205 U. S. 530; but some cases look the other way, *St. Louis, Southwestern Ry Co.* v. *Alexander, 227* U. S. 218. See also

17 MICH. L. REV. 507. The conflict in these cases is more apparent than real, since the decision in each case must rest upon its own facts, the real question always being whether there is sufficient business transacted in the state to subject the corporation to the jurisdiction and laws of the state. The same test seems to be applied in securing jurisdiction, for purposes of taxation, over non-residents "doing business" within the state. In *State* v. *Packard*, (N. D.) 168 N. W. 673, the court held a non-resident was not "doing business" within the state, where he had no established business or regular agent or representative in the state, and only made loans and investments in the state through an occasional agent, or on application of loan brokers, at his home office in another state. The court said, in this case (quoting from THOMP. CORPS., (2nd ed.) Sec. 6670) "'Business' and 'doing business' is maintaining an office, having capital invested and carrying on a regular business; that is, maintaining an office and having regular capital invested and carrying on a regular business in the state.'" Mrs. Hetty Green had no office or agent in New York, but was only engaged in the private management of her estate; making loans and investments of her own money for the benefit of her estate only, and not for the purpose of making a livelihood. "Business, in a legislative sense, is that which occupies the time, attention, and labor of men for purposes of livelihood or for profit; a calling for the purpose of livelihood,"—*State* v. *Boston Club, et al.*, 45 La. Ann. 545; *Beickler* v. *Guenther*, 121 Ia. 419; *Moore* v. *State*, 15 Ala. 411; *Barse Live Stock Comm. Co.* v. *Range Valley Cattle Co. et. al.*, 16 Utah 59,—and it is clear in this case that Mrs. Hetty Green was not engaged in making a livelihood, but only in benefitting her private estate. See also 32 HARV. L. REV. 871, and 33 HARV. L. REV. 238.

TORTS—MASTER AND SERVANT—INDUCING BREACH OF CONTRACT.—Plaintiff sued in tort action alleging that defendants maliciously induced the discharge of plaintiff from his employment. *Held*, that such conduct is actionable. *Carter* v. *United States Coal Co. et al.*, (W. Va., 1919) 100 S. E. 405.

The modern action for inducing breach of contract originated in the common law action for enticing away servants. In *Hart* v. *Alldridge*, Cowper 54 (1774) the defendant persuaded plaintiff's journeymen shoemakers to quit their job and plaintiff recovered in an action on the case. The doctrine was extended beyond the strict relation of master and servant in *Lumley* v. *Gye*, 2 El. & B. 216 (1853) where the plaintiff recovered because defendant induced a singer to break her contract to perform at plaintiff's theatre. Erle, J., reasoned that since it is an actionable wrong to break a contract, it must be an actionable wrong to procure it to be broken. The doctrine was followed in *Glamorgan Coal Co.* v. *Miners' Federation*, [1905] A. C. 239 and in *Quinn* v. *Leathem*, [1901] A. C. 495, at p. 510 it was said that "it is a violation of a legal right to interfere with contractual relations recognized by law if there be no sufficient justification for the interference." Courts in the United States have generally adopted these views. See *Booth* v. *Burgess*, 72 N. J. Eq. 181; *Joyce* v. *Great Northern R. R. Co.*, 100 Minn. 225; *Angle* v. *Chicago, etc. R. R. Co.*, 151 U. S. 13 where Brewer, J., said, "If one maliciously in-